

THE GOVERNOR LEAVES US



GOVERNOR GEORGE R. CARTER WHO LEFT BY THE SIBERIA TODAY TO GO TO WASHINGTON AND ATTEND THE REPUBLICAN CONVENTION AT CHICAGO.

SIBERIA SAILED ON TIME TODAY

BIG LINER DID NOT TAKE MANY PEOPLE FROM HONOLULU.

The S. S. Siberia sailed at noon today for San Francisco. The vessel did not take a very large crowd of passengers with her, although many people had booked to depart by her. She was able to accommodate more than had been first expected.

Among those who departed were Governor George R. Carter and family.

W. H. Hoogs, another of the Republican delegates to the Chicago convention went. The plans of the governor and Mr. Hoogs have not been definitely determined. The pair may wait in San Francisco for the members of the delegation or they may go independently East to Chicago. It is understood that Prince Kuhio, the delegate at large, is to arrive here week after next, and to return to the mainland immediately.

F. W. Macfarlane, the commissioner to the St. Louis Exposition, departed for the mainland.

Captain and Mrs. Glen Collins returned to the mainland after a brief stay in Honolulu. Capt. Collins evidently decided that he did not care to go to the Front.

Dr. C. B. Cooper, who goes to attend the national medical congress at Washington, was a departing passenger.

Lieutenant Commander Buchanan and Lieut. G. R. Slocum return to the mainland.

CIVIL SERVICE EXAMINATIONS.
Prepare for Civil Service examination. Take a course in I. C. Schools of Scranton, Pa. A. B. Arleigh & Co., agents.

GOV. ATKINSON NOW IN OFFICE

SECRETARY ASSUMES THE REINS OF GOVERNMENT TODAY.

It is "Governor Atkinson" now, and "Secretary Jack" has double responsibility and duties on his shoulders. With the departure of the Siberia carrying away the executive, Atkinson became the acting governor, with all the powers of the chief executive. The Secretary and Governor have had conferences upon matters which are likely to come up, and general policies are agreed on.

The Secretary was at the wharf to see Carter off, as were numerous other friends and associates in the government. His Excellency Governor Atkinson then returned to his offices, where he is holding the fort this afternoon.

There is one startling possibility in connection with Atkinson's taking the gubernatorial burden. As governor he is the superior of the other officials. Among them is his father, A. T. Atkinson, Superintendent of Public Instruction, and in the event of a disagreement between them in matters of policy, "Jack" would be up against it. He might issue orders as governor, but as a dutiful son he might run against parental orders of a different character, hence there seems to be one department with respect to which there is no governor, for "Jack" has a reputation as an obedient son.

A commission to take testimony in San Francisco has been issued to Miss E. H. Ryan in the Maage divorce case, in behalf of the respondent Mrs. Maage. The interrogatories are designed to prove her counter charges against the libellant.

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Japanese Defeat At Port Arthur

Associated Press Cable to the Star.

ST. PETERSBURG, May 21.—General Stoessel, the commander of the Russian garrison at Port Arthur, made a sortie from Port Arthur, defeating the Japanese forces and inflicting severe losses on them. The Japanese lost 1,000 men in killed and wounded, while the Russian losses were 116.

RUSSIANS ROUTED

Associated Press Cable to the Star.

TOKIO, May 21.—The Japanese army have routed the Russian forces at Takushan. It is reported that the Japanese have captured Kaichon.

CRUISER BELIEVED LOST

Associated Press Cable to the Star.

KOBE, May 21.—The stranding of the Russian cruiser Bogatyr at Vladivostok has been confirmed. It is reported that the vessel has been blown up by her crew.

A NEW BISHOP

Associated Press Cable to the Star.

LOS ANGELES, May 21.—J. R. Day of Syracuse was today elected bishop at the general conference of the Methodist Church. The four missionary bishops have not been chosen.

(Additional Cable on Page Five.)

SHORTAGE MAY BE A VERY BIG ONE

POSSIBILITY OF VERY HEAVY EMBEZZLEMENTS FROM THE LAND OFFICE—PUBLIC'S ACCEPTANCE OF UNOFFICIAL "PERSONAL" RECEIPTS FOR MONEY SUPPLIES THE OPPORTUNITIES FOR EMBEZZLEMENTS. TOGO STILL AT IT.

The land office shortage is estimated by those who have done the investigating so far at probably in the neighborhood of \$10,000, but there is nothing to show that it is not a great deal larger. Land Commissioner Pratt is in possession of a list of old accounts due which show that \$20,000 is long overdue to the government. A part of this has really been paid and is in the shortage. Possibly all of it has been paid, and a lot more that is not accounted for.

The public is in part responsible for giving the opportunities for embezzlements in the land office. As in the Hilo irregularities, there was nothing in the books to give any opportunity for discoveries by experts or other investigators. The payments do not appear in the records of the books at all, and the reason is that instead of giving official receipts for the cash, those who received it at the land office took plain commercial personal receipts. "There is an official form of receipt for everything," said Land Commissioner Pratt, "and there is no reason why people should accept and other kind of receipt. Money for which any but an official receipt is given may be simply pocketed by the receiver and there is absolutely no way to find it out except from the man who pays it."

In the present case the only way to find out where the department stands will be to send to each party having an account with the department a statement of his or her account, as shown by the books of the office. Those who have paid in more than they are credited with will of course promptly make a kick and produce their receipts, and in this way the books can be corrected and the exact shortage made known. In all the departments there are official forms of receipts for money.

When such forms are used, the clerk and others cannot help turning in their cash, for the forms are all in stub books and are numbered. Each stub must be accounted for and entered, hence discovery must naturally quickly follow withholding cash receipts. The department heads are inclined to think that those who pay in money are partly responsible if there are embezzlements, when plain receipts for payments are accepted. Several successive examinations of the books of the land office failed to show any shortage, simply because the money taken does not appear in the books at all, except as money due and not paid in. Commissioner Pratt discovered it by coming to the conclusion that the money had been owing long enough and that it was about time he took proceedings to enforce collections.

Auditor Fisher is working on a plan to have receipts for money all countersigned by the audit office. It is believed that this will be a very effective check, and a law embodying the plan will be submitted to the next legislature. It will provide for official receipts and will make it compulsory on those who pay in money to take only such receipts.

"The only one way to absolutely prevent losses to the government," said the auditor, "is to have everyone who handles money under bonds. Of course many precautions may be taken, but there is no possible system which a dishonest man may not get round in some way or other."

Auditor Fisher is at work on the books of the department. It will not be known what the shortage is, however, until Pratt receives replies to those to whom he is sending statements, showing whether the accounts are correct. Such replies may show a shortage far in excess of \$10,000.

OFF TO THE CONVENTION



WILLIAM H. HOOGS, WHO SAILED TODAY BY THE SIBERIA FOR THE CHICAGO CONVENTION.

THE FORFEIT OF KAWAILANI

COLLECTOR CHAMBERLAIN IS PAID THE FINE IMPOSED BY JUDGE ESTEE.

Collector of Internal Revenue Chamberlain this morning received from W. B. Maling, clerk of the United States District Court, \$1,524.82, being the amount of the judgment given two years ago by the late Judge Estee against the schooner Kawailani for carrying kōlehaeo. The case is the first one here and one of a few that have been successfully prosecuted. It was taken to the court of appeals and Judge Estee was sustained. The Kawailani was seized under a statute which declares that any vehicle used for the transportation of such stuff as illicit liquor shall be forfeited, and the judgment of \$1,250 represented the value of the schooner. The rest of the amount paid is costs and interest.

GOLF AT MOANALUA.
A handicap stroke competition for members of the Honolulu Golf Club will take place at Moanalua on May 29 at 10 a. m. sharp. Members of the club are to notify the secretary, Alex. Garvie of their intention to take part.

KINAU ARRIVED THIS MORNING.
The steamer Kinau arrived this morning from Hilo and way ports with a good sized crowd of passengers and freight.

BUY A HOME.
We have for sale on easy terms several residences in Honolulu, which it will pay you to investigate. Among them is an acre and a half near the Rapid Transit at Puunui for \$1600; an acre and a third, with dwelling, on Kamehameha Road near King street for \$4500; a quarter of an acre, with dwelling, on Axillan street Punahou for \$2,500; and a quarter of an acre with cottage at Kailhi near Rapid Transit for \$2,000. Any of these will be sold on monthly installments, if preferred. Further information furnished at the office of the Pioneer Building and Loan Association, 123 King Street. A. V. Gear, secretary.

Twenty-five cents pays for a Want ad in the Star. A bargain.

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SIBERIA PAYS A BIG DUTY

STEAMER'S CONSIGNMENTS WILL NET UNCLE SAM ABOUT \$62,000 IN DUTY.

The United States ought to pay a dividend on the cargo of the S. S. Siberia. It is about the heaviest cargo that has ever been brought to Honolulu, and the duty that is to be paid on it will be the second biggest that one single cargo has ever been brought here. The duty to be collected on the cargo amounts to \$62,000.

The biggest part of this duty is to be collected from the heavy importation of gunny sacks. The duty on gunny sacks will be \$40,000. On the rice shipment will be \$9,000; on Saki, \$4,000, and sundries \$7,000.

A large amount of duty was collected some months ago on the big cargo that the S. S. Doric brought to Honolulu. The duty collected then amounted to \$65,000. The reason for the duty being so much more on that cargo than the Siberia's which is larger, was because a heavy shipment of rice was on the Doric that trip. The rice relieved the rice famine then in the city.

SACHS' GREAT SALE.
The expansion sale has brought out hundreds of busy shoppers who are taking advantage of the unparalleled bargains at Sachs Dry Goods Co. The opportunity will last for only a few days.

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